



Department of Motor Vehicles  
Tax Services  
P.O. Box 27422  
Richmond, Virginia 23269-7422

# VIRGINIA FUELS TAX ALTERNATIVE FUEL REPORT

FT445 (Rev. 09/03)

☐ **Amended Report**  
(Check this box if this is an amended report.)

Read the filing information and instructions on the back.

**Report  
Month/Year**

## COMPANY INFORMATION

PLEASE PRINT OR TYPE

Name	FEIN/SSN	LICENSE TYPE <small>(Check applicable box.)</small>	<input type="checkbox"/> Provider of Alternative Fuel <input type="checkbox"/> Retailer of Alternative Fuel	<input type="checkbox"/> Bulk User of Alternative Fuel
Mailing Address	City	State	Zip Code	
Telephone Number ( )	Fax Number ( )	e-mail Address		

## SECTION 1 - INVENTORY, RECEIPTS, AND DISBURSEMENTS SUMMARY

	PROPANE	LIQUEFIED NATURAL GAS	COMPRESSED NATURAL GAS	OTHER PRODUCTS
1. Enter Beginning Inventory in gallons by product type. <i>(Note: This must agree with prior month's ending inventory.)</i>				
2. Add each reported <i>receipt schedule</i> to calculate Total Receipts.				
3. Add Line 1 to Line 2 and enter the Total Gallons Available.				
4A. Add each <i>disbursement schedule</i> reported in Part A to calculate Total Disbursement.				
4B. Enter all disbursements not reported on Line 4A.				
5. Add together Lines 4A and 4B, subtract the results from Line 3, and enter the Gallons Available.				
6. Enter Gains (+) or Losses (-).				
7. Add gains or subtract losses on Line 6 to/from Line 5 and enter the Ending Inventory in gallons by product type.				

## SECTION 2 - TAX CALCULATION

8. Add together by product type Lines A and B in Part A to calculate the Total Taxable Gallons.				
9. Enter the total of Column 11 from your Tax-Paid schedule of receipts to record Tax Paid Purchases. <i>(Schedule 1)</i>				
10. Enter the total number of gallons by product type previously over reported. <i>(See Instructions.)</i>				
11. Subtract Lines 9 and 10 from Line 8 to calculate the Net Taxable Gallons Subject to Virginia Tax by product type.				
12. Multiply Line 11 times \$.16 and record the Total Tax Due by product type.	\$	\$	\$	\$

**SECTION 3 - DISCOUNT/DEDUCTION CALCULATION**

13. Add together the figure in each column on Line 12 and multiply that total by \$.001 to calculate the Total Administrative Discount.	\$	NOTE: THE ADMINISTRATIVE DISCOUNT IS APPLICABLE ONLY IF YOUR REPORT AND PAYMENT ARE RECEIVED AT DMV ON TIME. THE DISCOUNT CAN'T EXCEED \$5,000.
14. Enter the Total Default Deduction. (The amount of tax payments that retailers and bulk users of alternative fuel failed to pay to you.)	\$	
15. Add together Lines 13 and 14 to calculate the Total Discount/Deduction.	\$	

**SECTION 4 - AMOUNT DUE CALCULATION**

16. Add together the figures in all columns on Line 12 and enter the Tax Due.	\$	
17. Enter Tax Adjustment. Attach to this report an explanation of this adjustment.	\$	
18. Subtract Line 15 from Line 16 then subtract/add the result from/to Line 17 to calculate Total Tax Due.	\$	
19. <b>LATE REPORTS ONLY:</b> Record the Penalty on the tax for late reports. (\$50 or 10% of Line 18, whichever is greater.)	\$	
20. Add together Lines 18 and 19 to calculate the Total Tax and Penalty Due.	\$	
21. <b>LATE REPORTS ONLY:</b> Calculate the interest for late reports at \$.01 times Line 20 compounded monthly.	\$	
22. Add together Lines 20 and 21 to calculate the Total Tax, Penalty, and Interest Due.	\$	
23. Enter the Total Amount Paid figure from Schedule of Default Payment Received (FT486).	\$	
24. Add Line 22 to Line 23 and enter the <b>TOTAL AMOUNT DUE</b>	\$	

**CERTIFICATION**

I certify that I have read this report and all supporting documents; and know and understand their contents and that all information on both the report and supporting documents is true and accurate, and complete.		
Authorized Representative's Name ( <i>please print</i> )		Title
Authorized Representative's Signature		Date
Telephone Number (      )	Fax Number (      )	e-mail Address

PART A - DISBURSEMENTS SUMMARY	PROPANE	LIQUEFIED NATURAL GAS	COMPRESSED NATURAL GAS	OTHER PRODUCTS
A. Enter the total number of gallons by product type used in self-operated licensed highway vehicles and gallons sold at retail outlets. <i>(No schedule is required.)</i>				
B. Enter the total number of gallons by product type sold to Retailers, Bulk Users, and Users of Alternative Fuel tax collected. <i>(Schedule 5A)</i>				
C. Enter the total number of gallons by product type sold to Providers, Retailers, and Bulk Users of Alternative Fuel tax not collected and delivered into bulk storage. <i>(Schedule 6)</i>				
D. Enter the total number of gallons by product type exported tax not collected. <i>(Schedule 7)</i>				
E. Enter the total number of gallons by product type pulled from your own storage and delivered tax-exempt to the U.S. Government and other tax-exempt persons. <i>(Schedule 8)</i>				
F. Enter the total number of gallons by product type sold to Retailers of Alternative Fuel for tax-exempt resale to U.S. , State, or Local Government or other tax exempt persons. <i>(Schedule 8A)</i>				
G. Enter the total number of gallons by product type sold to Retailers of Alternative Fuel for tax-exempt resale to organizations for use in aircraft. <i>(Schedule 8C)</i>				
H. Enter the total number of gallons by product type pulled from your own storage and delivered tax-exempt to Virginia state or local government. <i>(Schedule 9)</i>				

## FILING INFORMATION

Provide all information requested on this report **and** attach all required schedules.

Your report must be postmarked by the 15<sup>th</sup> day of the 2<sup>nd</sup> month after the report month **or** received at DMV by the 20<sup>th</sup> of the 2<sup>nd</sup> month after the report month.

## INSTRUCTIONS

### COMPANY INFORMATION

**Report Month and Year.** Enter the month and year for which you are reporting.

**Name.** Enter the name of the your company.

**FEIN/SSN.** Enter your company's Federal Employment Identification Number or social security number.

**License Type.** Check the applicable box to indicate the type license you hold.

**Mailing Address, City, State, Zip Code.** Enter your company's mailing address.

**Telephone Number, Fax Number, e-mail Address.** Enter your company's telephone number, fax number, and, if applicable, e-mail address.

### SECTION 1 -INVENTORY, RECEIPTS, AND DISBURSEMENTS SUMMARY

Follow the instructions provided on each line.

### SECTION 2 - TAX CALCULATION

**Lines 8 and 9.** Follow the instructions provided on each line.

**Line 10.** Enter credit adjustments:

- authorized by DMV (attach copy of DMV's letter), and
- for product previously reported in error as taxable (attach an amended disbursement schedule), and
- for credit card sales to tax-exempt entities. *(Attach a disbursement schedule number 5.)*

NOTE: Debits must be reported on an amended report.

### SECTION 3 - DISCOUNT/DEDUCTION CALCULATION

Follow the instructions provided on each line.

### SECTION 4 - AMOUNT DUE CALCULATION

Follow the instructions provided on each line.

### CERTIFICATION

**Authorized Representative's Name, Title.** Print or type the name and the title of the representative who is authorized to sign the report.

**Authorized Representative's Signature, Date.** Authorized Representative - Sign your name and write the date in the space provided.

**Telephone Number, Fax Number, e-mail Address.** Enter the authorized representative's telephone number, fax number, and, if applicable, e-mail address.

### PART A - DISBURSEMENT SUMMARY

Follow the instructions provided on each line.